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Recent 9/3/85

STAT

Enclosed are three tables that should help to answer the ${\tt OMB}$ questions. Please feel free to rearrange and take differences to fit your needs.

I was not sure if the final social security figure for CIARDS was 5.5%. If different, minor adjustments are needed but the totals will not be affected.

On attachment 4, you state that the funds for transfers will not be requested until retirement. I am not sure what the difference is between this and immediate transfer(perhaps on an estimated basis).

Edwin Hustead Hay/Huggins Sept. 3,1985

Table 1 - Comparison of CSRS Plans

Normal Cost as a Percentage of Covered Payroll

	Current Plan	Proposed for Pre-1984 Employees	Proposed for Post-1983 Employees
Pension Plan			
Optional retirement Involuntary retirement Disability Deferred vested Survivors	23.2 1.8 2.1 0.9 4.0	23.6 1.8 2.1 0.9 4.0	15.4 0.8 1.8 1.0 2.1
Total pension cost	32.0	32.4	21.1
Paid by employee	7.0	7.0	1.1
Employer cost			
Pension plan	25.0	25.4	20.0
Capital accumulation	0.0	1.4	1.4
Social security	0.0	0.0	5,9
Total	25.0	26.8	27.3

MEMORANDUM OF CALL	01/13 : CIA-RDP89-00066R000900050
10:	
YOU WERE CALLED BY-	YOU WERE VISITED BY-
OF (Organization)	
PLEASE PHONE	FTS AUTOVON
WILL CALL AGAIN RETURNED YOUR CALL	IS WAITING TO SEE YOU WISHES AN APPOINTMENT
MESSAGE Cd	
re Ed	fead
RECEIVED BY	DATE. TIME

\$u.s. G.P.o. 1983-381-529/231 FPMR (41 CFR) 101—11.6

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Table 2 - Comparison of CIARDS Plans

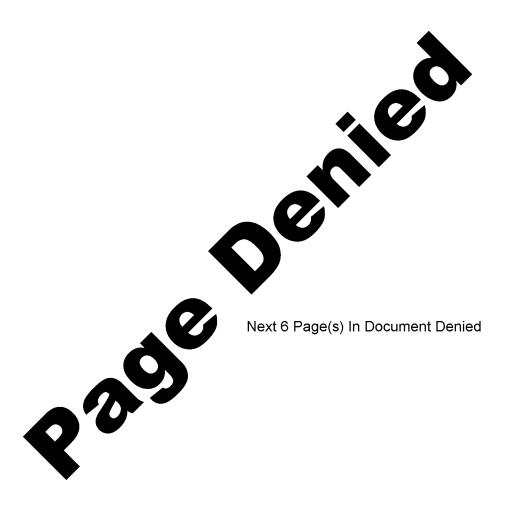
Normal Cost as a Percentage of Covered Payroll

	Current Proposed for Plan Pre-1984 Employees		Proposed for Post-1983 Employees	
Pension Plan				
Optional retirement Involuntary retirement Disability Deferred vested Survivors	37.\\ 1.9 2.2 1.0 5.1	42.8 2.2 2.5 1.1 5.8		
Total pension cost	48.0	+6.9 54.4	43.7	
Paid by employee	7.0	7.0	7.5	
Employer cost				
Pension plan	41.0	4.6.4	42.2	
Capital accumulation	0.0	2.0	2.0	
Social security	0.0	0.0	5,5	
Total	41.0	49.4	49.7	

Table 3 - Comparison of Supplemental Plans to Stevens-Roth

Normal Cost as a Percentage of Covered Payroll

	Stevens/ Roth	Proposed for CSRS Employees	Proposed for CIARDS Employees
Pension Plan			
Optional retirement Involuntary retirement Disability Deferred vested Survivors	8.5 0.4 1.0 0.6 1.2	15.5 0.8 1.8 1.0 2.1	35.1 1.2 2.2 1.2 4.0
Total pension cost	11.7	21.1	43.7
Paid by employee	0.0	1.1	1.5
Employer cost			
Pension plan	11.7	20.0	42.7
Capital accumulation	3.0	1.4	2.0
Social security	5.9	5.9	5. <i>\$</i>
FEGLI	0.2	0	0
Total	20.8	27.3	49.7



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	Current CSRS	Proposed Pre-1984	Proposed Post-1983	Stevens/ Roth
Opt Retirement Involuntary Retirement	23.2 1.8	23.6	15.4	8.5 .4
Disability	2.1	2.1	1.8 1.0	1.0
Deferred Vested Survivors	4.0	4.0	2.1	.6 1.2
Total Pension Cost	32.0	32.4**	21.1	11.7
Paid by Employees	-7.0	-7.0	-1.1	0
Employer Cost				
Pension	25 .0	25.4**	20.0	11.7
Thrift Plan	0.0	1.4	1.4	3.0
Social Security	0.0	0.0	5.9	5.9
FEGLI	0.0	0.0	0.0	2
Total Employer Cost	25.0	26.8	27.3	20.3

^{**} Includes increased costs (.4%) for 2 1/2% accrual rate for overseas/ qualifying service.

Comments: Only enhancements over existing plan are: (1) 2 1/2% accrual rate for overseas/qualifying service; and (2) a voluntary capital accumulation Thrift Plan for all Agency employees.



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	Current	Proposed	Proposed
	CIARDS	Pre-1984	Post-1983
Opt Ret	37.7	42.8	35.1
Involuntary Retirement	1.9	2.2	1.2
Disability	2.2	2.5	2.2
Deferred Vested	1.0	1.1	1.2
Survivors	5.1	5.8	4.0
Total Pension Cost	48.0	54.4	43.7
Paid by Employees	7.0	<u>7.0</u>	2.0
Employer Cost	41.0	47.4	41.7
Pension Plan	0	2.0	2.0
Thrift Plan	0	0	5.0
Social Security	41.0	49.4	49.7

